

Exhibit K

Retiree Early Out Eligibility Policy

In the event that the Company offers an Early Out program after August 17, 2017, any employee who has retired in good standing, within the previous 36 months of the closing date of the Early Out election window, meets all applicable Early Out Plan eligibility requirements and conditions as of their retirement date and, whose last work assignment immediately prior to retirement was from the workgroup offering the Early Out , will be eligible to participate in the Early Out and receive all monetary incentives being offered. All criteria for eligibility for any retiree participant in an Early Out program will be determined as of the date the individual retired.

This policy would not affect retiree benefits or retiree travel and does not apply to any employee who retired under a previous Early Out Program. The Company reserves the right to modify or terminate this policy at any time and for any reason.

** In the rare situation that too many employees in a single location elect to retire at or near the same time and potentially cause an operational challenge, we reserve the right to ask potential retirees who want to avail themselves of this policy, to delay their planned retirement date for a maximum of 6 months from the effective date of this policy. This is a one-time provision which expires February 18, 2018.